GOLDEN GRAIL TECHNOLOGY CORP

FINANCIAL STATEMENTS

FOR THE QUARTER ENDED MARCH 31, 2017

GOLDEN GRAIL TECHNOLOGY CORP

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GOLDEN GRAIL TECHNOLOGY CORP.
CONDENSED CONSOLIDATED BALANCE SHEETS
(UNAUDITED - Prepared by Management)

	March 31, 2017 (Unaudited)	December 31, 2016 (Unaudited)
Assets		
Current assets:		
Cash	$ 21,660	$ 66,513
Accounts receivable	111,085	24,660
Inventory	36,050	24,213
Prepaid expense and other current assets	20,186	20,186
Total current assets	188,981	135,572
Goodwill	389,944	389,944
Other intangible assets	42,630	42,630
Investment in marketable securities	20,555	9,509
Other assets	1,253	1,253
Total assets	$ 643,363	$ 578,908
Liabilities and deficiency in stockholders' equity		
Current liabilities:		
Accounts payable and accrued expenses	$ 450,374	$ 428,735
Accrued interest	188,897	164,771
Accrued interest on notes payable - stockholders	23,920	17,586
Accrued preferred dividends	702,859	702,859
Loans payable	6,200	6,200
Notes payable - stockholders	77,000	51,099
Notes payable - other, net of unamortized discount of $15,000	115,000	-
Convertible notes payable	1,095,000	1,098,053
Total current liabilities	2,659,250	2,469,303
Convertible notes payable, long term	56,000	30,000
Total liabilities	2,715,250	2,499,303
Deficiency in stockholders' equity:		
Preferred stock, Undesignated, par value $.001 per share; 4,999,981 shares authorized, none issued and outstanding	-	-
Preferred stock, Series A, par value $.001 per share; 4,000,000 shares authorized, none issued and outstanding	-	-
Preferred stock, Series B, par value $.001 per share; 1,000,000 shares authorized, none issued and outstanding	-	-
Preferred stock, Series C, par value $.001 per share; 19 shares authorized, 19 and 19 shares issued and outstanding, respectively	-	-
Common stock, par value $.001 per share; 250,000,000 shares authorized, 56,774,100 and 54,474,100 shares issued and outstanding, respectively	56,774	54,474
Additional paid-in capital	2,871,906	2,832,806
Accumulated other comprehensive income	4,743	362
Accumulated deficit	(5,005,310)	(4,808,037)
Total deficiency in stockholders' equity	(2,071,887)	(1,920,395)
Total liabilities and deficiency in stockholders' equity	$ 643,363	$ 578,908

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

GOLDEN GRAIL TECHNOLOGY CORP.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS
(UNAUDITED - Prepared by Management)

	Three Months ended March 31, 2017	Three Months ended March 31, 2016
Sales	$ 360,869	$ 445,408
Cost of sales	121,153	130,060
Gross profit	239,716	315,348
Operating expenses	363,212	655,272
Loss from operations	(123,496)	(339,924)
Gain on sale of marketable securities	30	-
Finance cost	(35,535)	-
Interest expense, net	(38,272)	(38,904)
Loss before income taxes	(197,273)	(378,828)
Provision for income taxes	-	-
Net loss	(197,273)	(378,828)
Preferred dividend	-	(12,750)
Net loss attributable to common shareholders	$ (197,273)	$ (391,578)
Net loss per basic and diluted share	$ (0.00)	$ (0.02)
Weighted average shares outstanding, basic and diluted	55,981,878	25,752,122
Comprehensive loss:		
Net loss	$ (197,273)	$ (378,828)
Other comprehensive income (loss)		
Change in unrealized gains (losses) on investments	4,381	-
Comprehensive loss	$ (192,892)	$ (378,828)

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

GOLDEN GRAIL TECHNOLOGY CORP.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED - Prepared by Management)

	Three Months Ended March 31, 2017	Three Months Ended March 31, 2016
Cash flows from operating activities:		
Net loss	$ (197,273)	$ (378,828)
Adjustments to reconcile net loss to net cash used by operating activities:		
Realized gain of securities	(30)	-
Stock based compensation	-	187,500
Finance cost	35,535	20,413
Amortization of debt discount	5,000	-
Fees paid with note payable	10,000	-
Change in assets and liabilities:		
Accounts receivable	(86,425)	13,480
Inventory	(11,837)	-
Prepaid expense	-	(9,414)
Other current assets	-	(250)
Deposits and other assets	-	(1,253)
Accounts payable and accrued expenses	21,639	24,276
Accrued interest on notes payable - stockholders	6,334	-
Accrued interest other	26,938	-
Cash used by operating activities	(190,119)	(144,076)
Cash flows from investing activities:		
Cash acquired in acquisition	-	4,031
Cash paid for marketable securities	(6,735)	-
Proceeds from sale of marketable securities	100	-
Cash (used) provided by investing activities	(6,635)	4,031
Cash flows from financing activities:		
Proceeds from notes payable - stockholders	66,600	-
Repayments of notes payable - stockholders	(40,699)	(11,000)
Proceeds from notes	126,000	150,000
Cash provided by financing activities	151,901	139,000
Net increase (decrease) in cash	(44,853)	(1,045)
Cash, beginning of year	66,513	29,108
Cash, end of year	$ 21,660	$ 28,063
Supplemental Schedule of Cash Flow Information:		
Cash paid for interest	$ -	$ -
Cash paid for income taxes	$ -	$ -
Non-cash financial activities:		
Notes converted to common stock	$ 3,053	$ 14,938
Notes converted to common stock	2,812	-
Preferred stock issued for acquisition	-	242,332

The accompanying notes are an integral part of these unaudited financial statements.

Golden Grail Technology Corp.
Notes to Condensed Consolidated Financial Statements
March 31, 2017 and 2016
(Unaudited)

Note 1 - Nature of Operations and Going Concern

Nature of Operations

Golden Grail Technology Corp. ("Golden Grail" the "Company", "we", "us", "our") was incorporated in the State of Nevada on December 3, 1985 as Intermountain Capital, Inc. The Company has changed names a number of times since its incorporation and became Golden Grail Technology Corp. on November 6, 2014.

Golden Grail previously operated in the oil and gas industry and ceased those operations in 2009. The Company then focused on developing high end eCommerce sites with an efficient use of technology, people and capital but will be ceasing those operations by the third quarter of 2017.The Company will become a high volume, highly efficient data gathering and marketing company that manages the customer data ofits subsidiaries.

On February 2, 2016 the Company completed the acquisition of Accurate Venture, Inc., a company incorporated pursuant to the laws of the State of Florida ("Accurate"). Accurate develops and markets specific diet, skincare, wellness and supplement products and contracts with manufacturers for supply. The customer base consists of the general public, as well as businesses that contract with the Company on a direct basis. Accurate has a large marketing database of customers and offers monthly subscriptions for most of its product line.

On April 6th 2017 Accurate Venture Inc. transitioned into a fully vertical cannabis company, producing branded Pharmaceutical grade Cannabidiol (Hemp CBD) products for health and wellness in the oncology market. The brand bioRenovate is sold through doctors and hospitals with refills sold through the on-line website. Additionally their consumer GMP products will continue to be sold the general public through its mass-market consumer websites.

Golden Grail will continue to seek to add highly qualified board members and acquire companies in the Cannabis industry in 2017.

Basis of Presentation

The accompanying condensed consolidated financial statements are unaudited. The unaudited interim financial statements have been prepared in accordance with accounting principles generally accepted in the United States ("GAAP") and pursuant to the rules and regulations of the Securities and Exchange Commission (the "SEC"). Certain information and note disclosures normally included in annual consolidated financial statements prepared in accordance with GAAP have been condensed or omitted pursuant to those rules and regulations, although the Company believes that the disclosures made are adequate to make the information not misleading.

These interim financial statements as of and for the three months ended March 31, 2017 and 2016 are unaudited; however, in the opinion of management, such statements include all adjustments (consisting of normal recurring accruals) necessary to present fairly the financial position, results of operations and cash flows of the Company for the periods presented. The results for the three months ended March 31, 2017 are not necessarily indicative of the results to be expected for the year ending December 31, 2017 or for any future period.

Going Concern

The accompanying unauditedconsolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company currently has limited operating activities. Additionally, the Company has negative cash flows from operations and has a working capitaldeficit of $2,470,269 at March 31, 2017. These factors raise substantial doubt about the Company's ability to continue as a going concern.

The Company's ability to continue existence is dependent upon commencing its planned operations, management's

ability to develop and achieve profitable operations and/or upon obtaining additional financing to carry out its planned business. However, there can be no assurance that these arrangements will be sufficient to fund its ongoing capital expenditures, working capital, and other cash requirements. The outcome of these matters cannot be predicted at this time.

There can be no assurance that any additional financings will be available to the Company on satisfactory terms and conditions, if at all. In the event we are unable to continue as a going concern, we may elect or be required to seek protection from our creditors by filing a voluntary petition in bankruptcy or may be subject to an involuntary petition in bankruptcy. To date, management has not considered this alternative, nor does management view it as a likely occurrence.

The accompanying unaudited consolidated financial statements do not include any adjustments related to the recoverability or classification of asset-carrying amounts or the amounts and classification of liabilities that may result should the Company be unable to continue as a going concern.

Note 2 - Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary. All material intercompany transactions and balances have been eliminated in consolidation.

The consolidated financial statements include the accounts of the Company and its subsidiaries from the acquisition date of majority voting control and through the date of disposition, if any.

Use of estimates

The preparation of the Company's financial statements in conformity with accounting principles generally accepted in the United States (“GAAP”), which requires management to make estimates and assumptions that affect amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and reported amounts of revenues and expenses during the periods presented. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Significant estimates made in the accompanying financial statements include, but are not limited to expected sales returns and allowances and income taxes, including deferred tax valuation allowances and reserves for estimated tax liabilities. Actual results could differ from these estimates.

Cash and cash equivalents

For purposes of the statement of cash flows, cash and cash equivalents includes demand deposits, saving accounts and money market accounts. The Company considers all highly liquid debt instruments with maturities of three months or less when purchased to be cash and cash equivalents.

Revenue Recognition

The Company's policy is to recognize revenue when persuasive evidence of an arrangement exists, delivery has occurred, the sales price is fixed or determinable and collection is probable. The Company records revenue from the sale of its products upon collection by our merchant banks when risk of loss and title to the product have been transferred to the customer. Net sales are comprised of gross revenues less expected product returns. Shipping costs billed to customers are included in sales. The Company accrues for estimated returns and allowances based on historical experience. Sales tax is excluded from reported net revenue and is recorded as a liability pending remittance to the taxing jurisdiction.

Cost of Goods Sold

Cost of goods sold includes the cost of product sold and shipping costs.

Basic and diluted loss per share

We utilize ASC 260, "Earnings Per Share" for calculating the basic and diluted loss per share. In accordance with ASC 260, the basic and diluted loss per share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding. Diluted net loss per share is computed similar to basic loss per share except that the denominator is adjusted for the potential dilution that could occur if stock options, warrants, and other convertible securities were exercised or converted into common stock. Potentially dilutive securities are not included in the calculation of the diluted loss per share if their effect would be anti-dilutive. The Company has 345,927,024 and 103,038,673 common stock equivalents at March 31, 2017 and 2016, respectively. For the three month periods ended March 31, 2017 and 2016 these potential shares were excluded from the shares used to calculate diluted earnings per share as their inclusion would reduce net loss per share.

Fair value of financial instruments

Our short-term financial instruments, including cash, accounts payable and notes payable, consist primarily of instruments without extended maturities, the fair value of which, based on management's estimates, reasonably approximate their book value.

Accounts Receivable

Accounts receivable consist primarily of reserve balances held by merchant banks which provide for our processing of credit card transactions. The processing banks require us to maintain balances to hedge against any possible fraudulent transactions. The usual reserve period is 180 days and is deposited into the Company's accounts on a FIFO basis (First-In First-Out) commonly called a "Rolling" reserve.

We have recorded a liability for estimated chargebacks of $5,000 and $0 at March 31, 2017 and 2016, respectively, which is included in accounts payable and accrued expenses.

Income taxes

The Company utilizes ASC 740 "Income Taxes" which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns. Under this method, deferred income taxes are recognized for the tax consequences in future years of differences between the tax bases of assets and liabilities and their financial reporting amounts at each year-end based on enacted tax laws and statutory tax rates applicable to the periods in which the differences are expected to affect taxable income.

Advertising Costs

The Company expenses all costs of advertising and related marketing and promotional costs as incurred. The Company incurred approximately $114,856 and $277,452 in advertising and related marketing and promotional costs included in operating expenses during the three month periods ended March 31, 2017 and 2016, respectively.

Intangible assets

The Company's intangible assets consist of website development costs. The website development costs are considered to have an indefinite life. The Company employs the non-amortization approach to account for intangible assets having indefinite lives. Under the non-amortization approach, intangible assets having indefinite lives are not amortized into the results of operations, but instead are reviewed annually or more frequently if events or changes in circumstances indicate that the assets might be impaired, to assess whether their fair value exceeds their carrying value.

Goodwill

Our goodwill consists of the excess purchase price paid in business combinations over the fair value of assets acquired. Goodwill is considered to have an indefinite life.

The Company employs the non-amortization approach to account for goodwill. Under the non-amortization approach, goodwill is not amortized into the results of operations, but instead is reviewed annually or more frequently if events or changes in circumstances indicate that the asset might be impaired, to assess whether the fair value exceeds the carrying value. The Company performs its annual goodwill and impairment assessment on December 31 of each year.

When evaluating the potential impairment of goodwill we first assess a range of qualitative factors, including but not limited to, macroeconomic conditions, industry conditions, the competitive environment, changes in the market for the Company's products and services, regulatory and political developments, entity specific factors such as strategy and changes in key personnel, and the overall financial performance for each of the Company's reporting units. If, after completing this assessment, it is determined that it is more likely than not that the fair value of a reporting unit is less than its carrying value, we then proceed to a two-step impairment testing methodology using the income approach (discounted cash flow method).

In the first step of the two step testing methodology, we compare the carrying value of the reporting unit, including goodwill, with its fair value, as determined by its estimated discounted cash flows. If the carrying value of a reporting unit exceeds its fair value, we then complete the second step of the impairment test to determine the amount of impairment to be recognized. In the second step, we estimate an implied fair value of the reporting unit's goodwill by allocating the fair value of the reporting unit to all of the assets and liabilities other than goodwill (including any unrecognized intangible assets). If the carrying value of a reporting unit's goodwill exceeds its implied fair value, the Company records an impairment loss equal to the difference in that period.

When required, we arrive at our estimates of fair value using a discounted cash flow methodology which includes estimates of future cash flows to be generated by particular assets, as well as selecting a discount rate to measure the present value of those anticipated cash flows. Estimating future cash flows requires significant judgment and includes making assumptions about projected growth rates, industry-specific factors, working capital requirements, weighted average cost of capital, and current and anticipated operating conditions. The use of different assumptions or estimates for future cash flows could produce different results.

Concentrations of Credit Risk

Financial instruments that potentially expose the Company to concentrations of credit risk consist primarily of cash and accounts receivable.

The Company places its cash on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation covers $250,000 for substantially all depository accounts. The Company from time to time may have amounts on deposit in excess of the insured limits. The Company had no uninsured balances at both March 31, 2017 and December 31, 2016.

Concentration of credit risk with respect to receivables is principally limited to reserve balances held by our credit card processing merchant banks. Management considers these customer receivables to represent normal business risk.

Major Supplier

The Company purchased approximately 75% of its products from two vendors in 2017. Management believes that the products purchased which include supplement, electronic cigarettes, aroma therapy and other products, could be purchased from other suppliers on comparable terms and would not have a materially adverse effect on the Company’s results of operations.

Marketable Securities

Marketable securities consist of equity securities and are classified as available-for-sale securities. Available-for-sale securities are carried at fair value with unrealized gains and losses reported as a component of accumulated other

comprehensive income (loss) in deficiency in stockholders' equity, while realized gains and losses and other-than-temporary impairments are reported as a component of net income (loss).

Recently Issued Accounting Standards

Recent accounting pronouncements issued by the FASB and the SEC did not, or are not believed by management to have a material impact on the Company's present or future financial statements.

Note 3 – Acquisition

On February 1, 2016 the Company entered into an Agreement and Plan of Merger (the "Merger Agreement") with Accurate Venture, Inc., a company incorporated pursuant to the laws of the State of Florida, and Golden Grail Merger Corp., a Nevada corporation and a wholly-owned subsidiary of the Company ("Merger Sub").

On February 2, 2016, the Closing for the Merger Agreement was held and pursuant to which, Accurate merged with and into Merger Sub, with Merger Sub continuing as the surviving entity that succeeded to all of the assets, liabilities and operations of Accurate and Accurate effectively became our wholly-owned operating subsidiary (the "Merger").

At the effective time of the Merger, all of the outstanding shares of Accurate automatically converted into the right to receive all 19 shares of the Company's newly created Series C Preferred Stock as consideration for the Merger. Since each share of Series C Preferred Stock converts into 1% of the total outstanding, the new shareholders who received Series C Preferred Shares under the terms of the Merger agreement now effectively control approximately 19% of the Company's voting power. The consideration issued has been valued at $242,332.

The Merger Agreement contained customary terms and conditions for agreements of this type, including completion of due diligence by the parties and approval of the Merger by Accurate shareholders, as well as an Escrow Agreement. Under the terms of the Escrow Agreement, Accurate is required to complete a PCAOB audit of the prior two (2) fiscal years ending on December 31, 2015 and December 31, 2014, as well as demonstrate certain increases in revenue following receipt of certain financing from the Company. The audit was completed in 2017.

The Merger became effective upon the filing of the Articles of Merger Secretary of State for the State of Nevada, which occurred on February 2, 2016.

The Company believes that the Merger provides the opportunity to scale current operations with increased resources, talent and capital.

The final accounting for the acquisition of Accurate was completed during the fourth quarter of 2016. The allocation of the purchase price to the assets acquired and liabilities assumed based on the estimated fair values is as follows:

Cash	$	6,430
Accounts receivable		60,710
Other assets		887
Goodwill		389,944
Total assets acquired		457,971
Accounts payable and other liabilities		(215,639)
Total	$	242,332

At this time we do not expect that goodwill will be tax deductible.

Pro forma Results of Operations. The historical operating results of Accurate prior to its acquisition date have not been included in the Company's historical consolidated operating results. Pro forma results of operations data (unaudited) for the three months ended March 31, 2016, as if the acquisition had occurred on January 1, 2016, are as follows:

Revenue	$	550,785
Net loss		(392,478)
Net loss per share		(0.02)

The amounts of revenue and loss of Accurate since the acquisition date included in the consolidated statement of operations for the three months ended March 31, 2016are approximately $445,000 and ($54,000), respectively.

Note 4 - Stockholders' Equity

Preferred stock:

The Company is authorized to issue 10,000,000 shares of its preferred stock, with par value of $0.001 per share. The Company has designated 4,000,000 shares of preferred stock as Series A, 1,000,000 shares of preferred stock as Series B and 19 shares of preferred stock as Series C. There are 4,999,981 shares of preferred stock that remain undesignated.

Series A Preferred Stock
The Company has designated 4,000,000 shares of preferred stock as Series A preferred stock. There are no shares of Series A preferred stock issued and outstanding. The Series A preferred shares have a liquidation value of $1.00 per share. They have the right to receive a quarterly dividend equal to 40% of the quarterly net income of the Company, but not less than $0.0015 per share. The dividend is to be paid in cash or common shares on the Company, at the option of the holder. The shares are convertible in at least 1,000 shares increments, each increment representing 10,000 shares of common stock. On the fifth anniversary of issuance, all unconverted shares of Series A preferred stock will automatically convert into common shares.

Series B Preferred Stock
The Company has designated 1,000,000 shares of preferred stock as Series B preferred stock. There arenoshares of Series B preferred stock issued and outstanding at March 31, 2017 and December 31, 2016, respectively. The Series B shares were issued in 2009. The Series B preferred shares have a liquidation value of $4.00 per share. They have the right to receive a quarterly dividend equal to $0.03 per share. The dividend is to be paid in cash or common shares on the Company, at the option of the holder. The shares are convertible in at least 1,000 shares increments, each increment representing 4,000 shares of common stock. On the fifth anniversary of issuance, all unconverted shares of Series B preferred stock were to automatically convert into common shares.

On September 19, 2014 the holders of the Series B preferred stock acknowledged that the preferred shares were not automatically converted into common stock on the fifth anniversary of issue and have waived the requirement for such automatic conversion. The designations of the Series A and Series B preferred stock have been amended to remove the automatic conversion features and to remove the option for the holder to receive payment of dividends in common stock.

On June 6, 2016 the holder of the Series B preferred stock converted all 425,000 outstanding shares into 1,700,000 shares of common stock.

Series C Preferred Stock
The Company has designated 19 shares of preferred stock as Series B preferred stock. There are 19 shares of Series B preferred stock issued and outstanding at March 31, 2017 and December 31, 2016. The Series C preferred shares have liquidation rights upon dissolution. Each share is convertible into such number of shares of the Company's common stock that shall equal 1% of the total issued and outstanding shares of common stock on the date of conversion. The holders of the Series C preferred stock shall vote together as a single class with the holders of any other class or series of shares entitled to vote with the common stockholders. The holders of all 19 shares of the Series C preferred stock are together entitled to a total of 19% of the total votes regardless of the actual number of shares of common stock then outstanding, with the remaining 81% of the total votes allocated among the holders of all other classes of common and preferred stock.

Common stock:

The Company is authorized to issue 250,000,000 shares of its common stock, with par value of $0.001 per share. As of March 31, 2017 and December 31, 2016 there were 56,774,100 and 54,474,100 shares of common stock issued and outstanding, respectively.

During February 2017 the Company issued 2,300,000 shares of common stock upon the conversion of $3,053 of notes payable and $2,812 of accrued interest.

Note 5–Notes Payable

February 2013 Note

On February 8, 2013, the Company entered into a Securities Purchase Agreement with IBC Funds, LLC ("IBC") providing for the sale by the Company to IBC of an 8% convertible debenture in the principal amount of $100,000. The debenture originally matured on February 7, 2014 and bears an interest rate of 8% per annum, payable on the Maturity Date. IBC may convert, after six months, the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price per share equal to the average of the closing price of the Common Stock during the five (5) trading days immediately preceding the date of conversion as quoted by Bloomberg, LP, but not less than $0.10 per share.

With the exception of the shares that the Company is obligated to issue to previous investors, for as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to customary carve outs, including restricted shares granted to officers, and directors and consultants.

The debenture was not paid at maturity and the Company was in default on the note. On September 18, 2014 the holder waived the default provisions, including the default interest rate, and the maturity date was extended to December 18, 2014. Additionally, the conversion price was amended to be 50% of the lowest price traded duringthe last 10 trading days immediately preceding a Notice of Conversion.

On December 16, 2014 the note was amended to extend the maturity date to May 18, 2015.On June 3, 2015 the note was amended to extend the maturity date of December 31, 2015.On March 22, 2016 the holder waived the default provisions, including the default interest rate, and the maturity date was extended to December 31, 2016.

On May 12, 2016 the February 8, 2013 Note was amended to eliminate any further accrued interest and the conversion price was amended to be 50% of the lowest price traded during the last 120 trading days immediately preceding a Notice of Conversion.

During February 2017 the Company issued 2,300,000 shares of common stock upon the conversion of $3,053 of notes payable and $2,812 of accrued interest. As a result, the principal amount of the note was satisfied in full.

September 2014 Note

On September 16, 2014, the Company entered into a Securities Purchase Agreement with IBC Equity Holdings, Inc. ("IBC Equity") providing for the sale by the Company to IBC Equity of an 8% convertible debenture in the principal amount of $150,000. The debenture matures on September 16, 2017 and bears an interest rate of 8% per annum, payable annually. IBC Equity may convert the outstanding principal and accrued interest on the debenture into shares of the Company's common stock at a conversion price per share equal to 40% of lowest closing bid price of the common stock during the twenty (20) trading days immediately preceding the date of conversion as quoted by Bloomberg, LP.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

November 2014 Note

On November 4, 2014, the Company entered into a Securities Purchase Agreement with IBC Capital Group, Inc. ("IBC Capital") providing for the sale by the Company to IBC Capital of an 8% convertible debenture in the principal amount of $200,000. The debenture matures on November 4, 2017 and bears an interest rate of 8% per annum, payable on the Maturity Date. IBC may convert, after six months, the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

May 14, 2015 Note

On May 14, 2015, the Company entered into a Securities Purchase Agreement with IBC Funds, LLC providing for the sale by the Company to IBC of a 10% convertible debenture in the principal amount of $145,000. The debenture was scheduled to mature on April 7, 2016 and bears an interest rate of 10% per annum, payable annually. IBC may convert, after six months, the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

On April 6, 2016 the May 14, 2015 Note was amended to extend the maturity date to December 31, 2016. The Company is in discussions to further amend the Note and extend the maturity date.

May 21, 2015 Note

On May 21, 2015, the Company entered into a Securities Purchase Agreement with IBC Funds, LLC providing for the sale by the Company to IBC of a 10% convertible debenture in the principal amount of up to $100,000. The debenture was scheduled to mature on May 21, 2016 and bears an interest rate of 10% per annum, payable annually. IBC may convert, after six months, the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days. We have received $100,000 pursuant to this note.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

On August 11, 2016 the May 21, 2015 Note was amended to extend the maturity date to November 11, 2016. On November 11, 2016 the maturity date was extended to May 11, 2017.

November 2015 Note

On November 16, 2015, the Company entered into a Securities Purchase Agreement with Rockwell Capital Partners, Inc. ("Rockwell") providing for the sale by the Company to Rockwell of a 10% convertible debenture in the principal amount of up to $500,000. The debenture matures on November 16, 2017 and bears an interest rate of 10% per annum, payable annually. Rockwell may convert the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days. We have received $500,000 pursuant to this note.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

October 2016 Note

On October 14, 2016, the Company entered into a Securities Purchase Agreement with Rockwell Capital Partners, Inc. ("Rockwell") providing for the sale by the Company to Rockwell of a 10% convertible debenture in the principal amount of up to $50,000. The debenture matures on October 14, 2018 and bears an interest rate of 10% per annum, payable annually. Rockwell may convert the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days. We have received $50,000 pursuant to this note.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

March 7, 2017 Note

On March 7, 2017, the Company entered into a Securities Purchase Agreement with Rockwell Capital Partners, Inc. ("Rockwell") providing for the sale by the Company to Rockwell of a 10% convertible debenture in the principal amount of up to $250,000. The debenture matures on March 7. 2019 and bears an interest rate of 10% per annum, payable annually. Rockwell may convert the outstanding principal and accrued interest on the debenture into shares of the Company's common stock, par value $0.001 per share ("Common Stock") at a conversion price equal to 40% of the lowest closing bid price as of 4 pm (New York Time) for the Company's stock during the previous 20 trading days. We have received $6,000 pursuant to this note at March 31, 2017.

For as long as the debenture is outstanding, the Conversion Price of the debenture shall be subject to adjustment for issuances of Common Stock or securities convertible into common stock or exercisable for shares of Common Stock at a purchase price of less than the then-effective Conversion Price, on any unconverted amounts, such that the then applicable Conversion Price shall be adjusted using full-ratchet anti-dilution on such new issuances, subject to certain excepted issuances, as defined.

March 7, 2017 Note

On March 7, 2017 the Company entered into a $130,000 Promissory Note with Rockwell Capital Partners, Inc. ("Rockwell"). This Note carries an original issue discount of $20,000.00. In addition, Borrower agreed to pay $10,000.00 to Lender to cover Lender's legal fees, accounting costs, due diligence, monitoring and other transaction

costs incurred in connection with the purchase and sale of thisNote. The Note matures on June 7, 2017 and bears an interest rate of 6% per annum.

The maturities of the long term portion debt are as follows:

Year ended December 31,	
2018	$50,000
2019	6,000

Note 6 - Income Taxes

The Company utilizes ASC 740 “Income Taxes”, which requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statement or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between financial statements and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse.

Since the Company has incurred annual losses since inception, there has been no income tax expense or liability. The Company has provided a 100% valuation allowance for any deferred tax benefits resulting from net operating loss carryovers due to our limited operating history. In addressing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences are deductible.

The Company has not filed any of its tax returns through December 31, 2016.

The provisions of ASC 740 require companies to recognize in their financial statements the impact of a tax position if that position is more likely than not to be sustained upon audit, based upon the technical merits of the position. ASC 740 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken on a tax return. ASC 740 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods and disclosure.

Management does not believe that the Company has any material uncertain tax positions requiring recognition or measurement in accordance with the provisions of ASC 740. Accordingly, the adoption of these provisions of ASC 740 did not have a material effect on the Company’s financial statements. The Company’s policy is to record interest and penalties on uncertain tax positions, if any, as income tax expense.

All tax years for the Company remain subject to future examinations by the applicable taxing authorities.

Note 7–Loans payable – related parties

The company has promissory notes payable to a stockholder in the aggregate amount of $64,200 at March 31, 2017 and $38,299 at December 31, 2016. The loans were made for working capital purposes. The company has received and repaid advances on a revolving basis under the notes during the three months ended March 31, 2017; net advances received during that period are $25,901.The notes bear interest at 5% compounded monthly. The amount of interest expense for the three months ended March 31, 2017 was $5,702 and accrued interest payable at March 31, 2017 is $17,928.

The Company has apromissory note payable to a stockholder. The note is secured by the Company’s inventory, equipment and supplies. The note was due to be paid on August 5, 2015 and is in default at March 31, 2017. Interest is being accrued at 20% per year starting on the maturity date.The balance due under the note was $12,800 at March 31, 2017 and December 31, 2016.The amount of interest expense for the three months ended March 31, 2017 was $631 and accrued interest payable at March 31, 2017 is $5,992.

Note 8 - Subsequent Events

On May 8, 2017 the Company's subsidiary, Accurate Venture Inc., received notice from its Auditors of the completion of the 2014 and 2015 fiscal year audit.

On May 4, 2017 Anthony Ferlanti was appointed as a Director of the Corporation to serve for a period of one year. As compensation Mr. Ferlanti was granted 6,000,000 shares of common stock of the corporation which shall vest over a period ending on March 31, 2018.